9898 🗆 VO	OID	CORRECT	TED	For Official Use Only	١,	
Type or machine print PAYER'S name, street address, city, state, and ZIP co		1 Gross distribution	-	OMB No. 1545-0119	Total D	Distributions From Profit-Sharing,
	_	\$ 2 Taxable amount		₹ Retireme		Retirement Plans, vidual Retirement
		\$			mar	Arrangements,
		3 Amount in Box 2 eli		Statement for Recipients of		Insurance Contracts, Etc.
PAYER'S Federal identification number RECIPIENT'S identification number		capital gain election	ī	4 Federal income tax w	vithheld	Copy A For Internal
Type or machine print RECIPIENT'S name (first, middle, last)		\$ 5 Employee contribut	ions or	\$ 6 Net unrealized appre	ciation	Revenue
,		insurance premium	s	in employer's securit	ties	Service Center For Paperwork
Street address		\$ 7 Category of distribu	tion	\$ ////////////////////////////////////		Reduction Act Notice and
						instructions for completing this
City, state, and ZIP code	1 9	8 Other	%	9 Your percentage of total distribution	%	form, see Instructions for
Account number (optional)		O State income tax wi		11 Payer's state numbe		Forms 1099, 1098, 5498,
1000 D		B				1096, and W-2G.
Form 1099-R Do NOT Cut of	or Sep	arate Forms on 1	This Pag	Department of the	Treasury -	Internal Revenue Service
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Type or machine print PAYER'S name, street address, city, state, and ZIP co		1 Gross distribution		OMB No. 1545-0119	Total [Distributions From Profit-Sharing,
		2 Taxable amount		1988		Retirement Plans, vidual Retirement
		\$				Arrangements, Insurance
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City, state, and ZIP code	- 1	8 Other \$	%	9 Your percentage of total distribution	%	form, see Instructions for Forms 1099,
Account number (optional)	- 1	O State income tax wi	thheld	11 Payer's state numbe	er	1098, 5498,
Form 1099-R		\$		Department of the	Treasury -	1096, and W-2G. Internal Revenue Service
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Type or machine print PAYER'S name, street address, city, state, and ZIP co	1	1 Gross distribution \$		OMB No. 1545-0119		Distributions From Profit-Sharing,
	<u> </u>	2 Taxable amount		1988	Indi	Retirement Plans, vidual Retirement
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PAYER'S Federal identification number RECIPIENT'S identification number	1	\$	•	4 Federal income tax v	vithheld	Copy A For Internal
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PAYER'S name, street address, city, state	, and ZIP code	1 Gross distribution		OMB No. 1545-0119	Total [Distributions From Profit-Sharing,
		\$ 2 Taxable amount		D.1!		Retirement Plans,
		\$		1900	1988 Retirement Individual Ret	
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Form 1099-R				Department of the	Treasury -	Internal Revenue Service
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PAYER'S name, street address, city, state	e, and ZIP code	1 Gross distribution		OMB No. 1545-0119	Total [Distributions From
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		2 Taxable amount		1988	Indi	vidual Retirement Arrangements,
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DAVEDIO E. L. LILL LET LET LA	DECIDIFATIO 14 AVC. AV.	3 Amount in Box 2 e capital gain election		Recipients of	withhold	Contracts, Etc.
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Form 1099-R				Department of the	Treasury -	Internal Revenue Service
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		insurance premiur	ns	in employer's securi	ties	
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J. 50. 444.555		- satisfier or distrib				Department
City, state, and ZIP code		8 Other		9 Your percentage of total]
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FATER 3 receive identification number	RECIPIENT 3 Identification flumber	\$		\$	Withing	Сору В
RECIPIENT'S name (first, middle, last)		5 Employee contrib insurance premiu		6 Net unrealized appreciation in employer's securities		For Recipient
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City, state, and ZIP code		8 Other	%	9 Your percentage of total distribution	%	is being furnished to the Interna Revenue Service
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Form 1099-R		1.0		Department of the	Treasury -	Internal Revenue Service
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•		\$ 2 Taxable amount \$		1988		Profit-Sharing Retirement Plans vidual Retirement
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RECIPIENT'S name (first, middle, last)		5 Employee contributions or insurance premiums \$ 7 Category of distribution		6 Not unrealized appreciation		Copy B For Recipient
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City, state, and ZIP code		8 Other		9 Your percentage of total distribution	<i>[]]]]]]]]]]</i> %	is being furnished to the Interna Revenue Service
Account number (optional)		10 State income tax		11 Payer's state numb		

Eligible Rollover Distribution.—If this is an eligible rollover distribution, the plan administrator is required to furnish to you an explanation of the rollover provisions of the law and, if applicable, the 5-year/10-year averaging provisions. Each of these provisions could affect the amount of tax you pay on this distribution. See Publication 575, Pension and Annuity Income, for more information about these provisions.

IRAs.—For distributions from an individual retirement arrangement (IRA) or simplified employee pension (SEP), generally the payer is not required to compute the taxable amount. Therefore, the amounts in Boxes 1 and 2 may be the same. See **Publication 590**, Individual Retirement Arrangements (IRAs), and **Form 8606**, Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions, to determine the taxable amount.

Death Benefit Exclusion. —If you receive a plan distribution as the beneficiary of a deceased employee, you may be entitled to a "death benefit exclusion" of up to \$5,000. See Publication 575.

Excess Distributions.—If the amount you received is more than \$112,500, you may owe an excise tax. See Form 5329, Return for Individual Retirement Arrangement and Qualified Retirement Plans Taxes.

Box 1.—The total amount of the distribution. Distributions included in Box 8 generally will not be included in Box 1.

Box 2.—This part of the distribution is generally taxable and may be eligible for a special 5-year/10-year averaging method. See Form 4972, Tax on Lump-Sum Distributions, for more information. 5-year/10-year averaging does not apply to IRAs. Note: If there is an entry in Box 1, but no entry in Box 2, ask the payer to furnish the information for Box 2.

Box 3.—You may be able to elect to treat this part of the distribution as a capital gain. See the instructions for Form 1040 for information about this distribution.

Box 4.—This is the amount of Federal income tax withheld on the distribution reported on this form. Include this on your income tax return as tax withheld.

Box 5.—Amounts contributed or considered contributed by the individual that were not deductible by the individual when the contribution was made (minus nontaxable

amounts previously distributed) are not taxable to the individual when distributed. This box will **not** show any contributions to an IRA or SEP but will show premiums paid on commercial annuities or insurance contracts.

Box 6.—If the distribution consists in part of securities of your employer's corporation, and the distribution is a lump-sum distribution, the net unrealized appreciation in these securities is taxed only when you sell the securities unless you elect otherwise.

Box 7.—No code may be present if the amount in Box 1 is a normal distribution from a plan other than an IRA or SEP. The code(s) listed identifies the distribution you received, as follows:

-Premature distribution (other than codes 2, 3, 4, 5, 8, or P; see Form 5329); -Rollovers; 3—Disability; 4—Death (includes payments to a beneficiary); -Prohibited transactions; 6—Other; 7—Normal IRA or SEP distributions;

-Excess contributions/deferrals refunded plus earnings taxable in 1988; 9 Excess contributions/deferrals refunded plus earnings taxable in 1987;

Qualifies for 5-year/10-year averaging; B—Qualifies for death benefit exclusion; -Qualifies for both A and B.

Box 8.—If you receive an annuity contract as part of a distribution, the value of the contract is not taxable when you receive it. When you receive periodic payments from the annuity contract, they are taxable at that time. If the distribution is made to more than one person, the dollar amount and the percentage of the annuity contract distributed to you are shown in this box. You will need this information if you elect the special 5-year/10-year averaging method.

If an annuity contract has been transferred to another trustee, an amount will be shown in this box and Code 2 will be shown in Box 7.

If you receive a death benefit payment that is not part of a pension, profit-sharing, or retirement plan as a beneficiary from the employer of a deceased employee, the amount will be shown in this box and Code 4 will be shown in Box 7. See **Publication** 525, Taxable and Nontaxable Income.

Box 9.—If the total distribution is made to more than one person, the percentage you received is shown here.

Eligible Rollover Distribution. —If this is an eligible rollover distribution, the plan administrator is required to furnish to you an explanation of the rollover provisions of the law and, if applicable, the 5-year/10-year averaging provisions. Each of these provisions could affect the amount of tax you pay on this distribution. See **Publication** 575, Pension and Annuity Income, for more information about these provisions.

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-Rollovers; 3—Disability; 4—Death (includes payments to a beneficiary); -Prohibited transactions; 6—Other; 7—Normal IRA or SEP distributions;

-Excess contributions/deferrals refunded plus earnings taxable in 1988; 9 costs; P-Excess contributions/deferrals refunded plus earnings taxable in 1987;

Qualifies for 5-year/10-year averaging; B—Qualifies for death benefit exclusion; Qualifies for both A and B.

Box 8.—If you receive an annuity contract as part of a distribution, the value of the contract is not taxable when you receive it. When you receive periodic payments from the annuity contract, they are taxable at that time. If the distribution is made to more than one person, the dollar amount and the percentage of the annuity contract distributed to you are shown in this box. You will need this information if you elect the special 5-year/10-year averaging method.

If an annuity contract has been transferred to another trustee, an amount will be shown in this box and Code 2 will be shown in Box 7.

If you receive a death benefit payment that is not part of a pension, profit-sharing, or retirement plan as a beneficiary from the employer of a deceased employee, the amount will be shown in this box and Code 4 will be shown in Box 7. See **Publication** 525, Taxable and Nontaxable Income.

Box 9.—If the total distribution is made to more than one person, the percentage you received is shown here.

Eligible Rollover Distribution.—If this is an eligible rollover distribution, the plan administrator is required to furnish to you an explanation of the rollover provisions of the law and, if applicable, the 5-year/10-year averaging provisions. Each of these provisions could affect the amount of tax you pay on this distribution. See **Publication 575**, Pension and Annuity Income, for more information about these provisions.

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-The total amount of the distribution. Distributions included in Box 8 generally will not be included in Box 1.

–This part of the distribution is generally taxable and may be eligible for a special 5-year/10-year averaging method. See Form 4972, Tax on Lump-Sum Distributions, for more information. 5-year/10-year averaging does not apply to IRAs. Note: If there is an entry in Box 1, but no entry in Box 2, ask the payer to furnish the information for Box 2.

Box 3.—You may be able to elect to treat this part of the distribution as a capital gain. See the instructions for Form 1040 for information about this distribution.

-This is the amount of Federal income tax withheld on the distribution reported on this form. Include this on your income tax return as tax withheld.

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Box 7.—No code may be present if the amount in Box 1 is a normal distribution from a plan other than an IRA or SEP. The code(s) listed identifies the distribution you received, as follows:

—Premature distribution (other than codes 2, 3, 4, 5, 8, or P; see Form 5329); 2—Rollovers; 3—Disability; 4—Death (includes payments to a beneficiary); 5—Prohibited transactions; 6—Other; 7—Normal IRA or SEP distributions; 8—Excess contributions/deferrals refunded plus earnings taxable in 1988; 9—PS 58 costs; P—Excess contributions/deferrals refunded plus earnings taxable in 1987; A—Qualifies for 5-year/10-year averaging; B—Qualifies for death benefit exclusion; C—Qualifies for hoth A and R

Qualifies for both A and B.

Box 8.—If you receive an annuity contract as part of a distribution, the value of the contract is not taxable when you receive it. When you receive periodic payments from the annuity contract, they are taxable at that time. If the distribution is made to more than one person, the dollar amount and the percentage of the annuity contract distributed to you are shown in this box. You will need this information if you elect the special 5-year/10-year averaging method.

If an annuity contract has been transferred to another trustee, an amount will be shown in this box and Code 2 will be shown in Box 7.

If you receive a death benefit payment that is not part of a pension, profit-sharing, or retirement plan as a beneficiary from the employer of a deceased employee, the amount will be shown in this box and Code 4 will be shown in Box 7. See Publication 525. Taxable and Nontaxable Income.

Box 9.—If the total distribution is made to more than one person, the percentage you received is shown here.

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PAYER'S name, street address, city, stat	e, and ZIP code	1 Gross dist	ribution		OMB No. 1545-0119	Total [Distributions From Profit-Sharing,
		\$ 2 Taxable at	mount		1988	Retirement Plan	
		\$				inai	Arrangements,
		3 Amount in Box 2 eligible for		Statement for Recipients of		Insurance Contracts, Etc.	
PAYER'S Federal identification number	RECIPIENT'S identification number	capital gai	in electio	11	4 Federal income tax	withheld	
RECIPIENT'S name (first, middle, last)	<u> </u>	\$ 5 Employee			6 Net unrealized appro		Copy 2
		insurance	premiun	15	in employer's securi	illes	To be filed with
Street address		7 Category	of distrib	ution			recipient's state income
07		0.04		т			tax return,
City, state, and ZIP code		8 Other		%	9 Your percentage of total distribution	%	when required.
Account number (optional)		10 State inco	me tax w	ithheld	11 Payer's state numbe	er	
Form 1099-R		\$			Department of the	Treasury -	Internal Revenue Service
				TED (if o	checked)	77-4-1	Natributions From
PAYER'S name, street address, city, stat	e, and ZIP code	1 Gross dist	ribution		OMB No. 1545-0119		Distributions From Profit-Sharing,
		2 Taxable a	mount		1988		Retirement Plans, vidual Retirement
		\$			Statement for		Arrangements, Insurance
		3 Amount in Box 2 eligible for capital gain election		Recipients of		Contracts, Etc.	
PAYER'S Federal identification number	RECIPIENT'S identification number	\$	in electio	11	4 Federal income tax	withheld	
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Street address		\$ \$ 7 Category of distribution			recipie state inco		
City, state, and ZIP code		8 Other		<u> </u>	9 Your percentage		tax return,
City, state, and zir code		\$		%	of total distribution	%	when required.
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PAYER'S name, street address, city, sta	e, and ZIP code	1 Gross dist	ribution		OMB No. 1545-0119		Distributions From Profit-Sharing,
		2 Taxable a	mount		1988		Retirement Plans, vidual Retirement
		\$			Statement for		Arrangements, Insurance
		3 Amount in	Box 2 el	igible for	Recipients of		Contracts, Etc.
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		insurance	premiun	15	in employer's securi	ities	To be filed with
Street address		7 Category	of distrib	ution	\$ ///////////////////////////////////		recipient's
				1			state income tax return,
City, state, and ZIP code		8 Other		 %	9 Your percentage of total distribution	%	when required.
Account number (optional)		10 State inco	me tax w		11 Payer's state number		requireu.
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PAYER'S name, street address, city, stat	e, and ZIP code	1 Gross distribution		OMB No. 1545-0119	Total Distributions From Profit-Sharing, Retirement Plans,	
		2 Taxable amount		1988	Individual Retiremen Arrangements	
		3 Amount in Box 2 eligible for capital gain election		Statement for Recipients of		Insurance Contracts, Etc.
PAYER'S Federal identification number	RECIPIENT'S identification number	\$		4 Federal income tax withheld \$		Copy C For Payer
RECIPIENT'S name (first, middle, last)		5 Employee contribu insurance premiun		6 Net unrealized appreciation in employer's securities		For Paperwork Reduction Act Notice and
Street address		7 Category of distrib	ution			instructions for completing this form, see
City, state, and ZIP code		8 Other	%	9 Your percentage of total distribution	%	Instructions for Forms 1099,
Account number (optional)		10 State income tax w	ithheld	11 Payer's state numbe	er	1098, 5498, 1096, and W-2G.
Form 1099-R				Department of the	Treasury -	Internal Revenue Service
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PAYER'S name, street address, city, stat	e, and ZIP code	1 Gross distribution		OMB No. 1545-0119		istributions From Profit-Sharing, Retirement Plans,
		2 Taxable amount \$		1988		vidual Retirement Arrangements,
		3 Amount in Box 2 e		Statement for Recipients of		Insurance Contracts, Etc.
PAYER'S Federal identification number	RECIPIENT'S identification number	capital gain election		4 Federal income tax v	withheld	Сору С
RECIPIENT'S name (first, middle, last)		5 Employee contributions or insurance premiums		Net unrealized appreciation in employer's securities For Pape Reduction		For Payer For Paperwork Reduction Act
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City, state, and ZIP code		8 Other	%	9 Your percentage of total distribution	<i>/////////////////////////////////////</i>	form, see Instructions for Forms 1099,
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Form 1099-R				Department of the	Treasury -	Internal Revenue Service
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PAYER'S name, street address, city, stat	e, and ZIP code	1 Gross distribution		OMB No. 1545-0119	Total [Distributions From Profit-Sharing,
		2 Taxable amount		1988		Retirement Plans, vidual Retirement
		3 Amount in Box 2 e	ligible for	Statement for Recipients of		Arrangements, Insurance Contracts, Etc.
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RECIPIENT'S name (first, middle, last)		5 Employee contribu		Net unrealized apprein employer's securi		For Payer For Paperwork
		\$		\$ Reduction Notice		Reduction Act Notice and
Street address		7 Category of distrib	ution			instructions for completing this form, see
City, state, and ZIP code		8 Other	%	9 Your percentage of total distribution	%	Instructions for Forms 1099,
Account number (optional)		10 State income tax w	vithheld	11 Payer's state numbe	er	1098, 5498, 1096, and W-2G.